

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 750

Introduced by Adams, 24.

Read first time January 06, 2010

Committee: Education

A BILL

1 FOR AN ACT relating to schools; to amend section 79-1018.01,
2 Reissue Revised Statutes of Nebraska, and section
3 79-1003, Revised Statutes Supplement, 2009, as amended
4 by section 3, Legislative Bill 5, One Hundred First
5 Legislature, First Special Session, 2009; to provide for
6 gifts of real property to the Board of Educational Lands
7 and Funds; to redefine terms; to harmonize provisions;
8 to repeal the original sections; and to declare an
9 emergency.
10 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) The Board of Educational Lands and Funds
2 may receive gifts of real property located in Nebraska. At the time
3 of transfer of title to such real property, the donor may direct
4 the terms upon which the real property is to be held and managed by
5 the board. The board may reject any such gift if it determines that
6 ownership of such real property is unduly burdensome or is not in
7 the best interests of its beneficiaries.

8 (2) The net income from any such gift of real property
9 shall be held by the board in a fund separate from the temporary
10 school fund or the permanent school fund. The total net income in
11 the separate fund shall be distributed at the end of each year to
12 the school district or school districts designated by the donor.
13 Such funds shall be used only for educational purposes as directed
14 by the donor at the time of making the gift. If the donor does not
15 direct the educational purposes to which the net income is to be
16 applied, the school board of each recipient school district may use
17 its discretion in applying such net income for educational purposes
18 within the district.

19 (3) The net income from such gifts of real property
20 shall include all of the income attributable to such real property
21 each year after the payment of all costs of administering and
22 managing the real property, including, but not limited to, expenses
23 necessary for conserving, maintaining, and developing such real
24 property for its most productive use. The Board of Educational
25 Lands and Funds may sell such real property (a) if the donor

1 directs at the time of the gift the circumstances under which it
2 may be sold or (b) if the board determines at any time that it
3 is no longer feasible for the board to hold and manage such real
4 property and the members of the board unanimously agree to such
5 sale. The net sale proceeds shall be paid to the school district or
6 districts designated to benefit from the net income from the gift
7 of such real property.

8 Sec. 2. Section 79-1003, Revised Statutes Supplement,
9 2009, as amended by section 3, Legislative Bill 5, One Hundred
10 First Legislature, First Special Session, 2009, is amended to read:

11 79-1003 For purposes of the Tax Equity and Educational
12 Opportunities Support Act:

13 (1) Adjusted general fund operating expenditures means
14 (a) for school fiscal years before school fiscal year 2007-08,
15 general fund operating expenditures as calculated pursuant to
16 subdivision (21) of this section minus the transportation allowance
17 and minus the special receipts allowance, (b) for school fiscal
18 year 2007-08, general fund operating expenditures as calculated
19 pursuant to subdivision (21) of this section minus the sum of
20 the transportation, special receipts, and distance education
21 and telecommunications allowances, (c) for school fiscal year
22 2008-09, the difference of the product of the general fund
23 operating expenditures as calculated pursuant to subdivision (21)
24 of this section multiplied by the cost growth factor calculated
25 pursuant to section 79-1007.10 minus the transportation allowance,

1 special receipts allowance, poverty allowance, limited English
2 proficiency allowance, distance education and telecommunications
3 allowance, elementary site allowance, elementary class size
4 allowance, summer school allowance, and focus school and program
5 allowance, (d) for school fiscal year 2009-10, the difference
6 of the product of the general fund operating expenditures
7 as calculated pursuant to subdivision (21) of this section
8 multiplied by the cost growth factor calculated pursuant to
9 section 79-1007.10 minus the transportation allowance, special
10 receipts allowance, poverty allowance, limited English proficiency
11 allowance, distance education and telecommunications allowance,
12 elementary site allowance, elementary class size allowance, summer
13 school allowance, instructional time allowance, and focus school
14 and program allowance, (e) for school fiscal years 2010-11 through
15 2012-13, the difference of the product of the general fund
16 operating expenditures as calculated pursuant to subdivision (21)
17 of this section multiplied by the cost growth factor calculated
18 pursuant to section 79-1007.10 minus the transportation allowance,
19 special receipts allowance, poverty allowance, limited English
20 proficiency allowance, distance education and telecommunications
21 allowance, elementary site allowance, elementary class size
22 allowance, summer school allowance, instructional time allowance,
23 teacher education allowance, and focus school and program
24 allowance, and (f) for school fiscal year 2013-14 and each
25 school fiscal year thereafter, the difference of the product of

1 the general fund operating expenditures as calculated pursuant
2 to subdivision (21) of this section multiplied by the cost
3 growth factor calculated pursuant to section 79-1007.10 minus
4 the transportation allowance, special receipts allowance, poverty
5 allowance, limited English proficiency allowance, distance
6 education and telecommunications allowance, elementary site
7 allowance, summer school allowance, instructional time allowance,
8 teacher education allowance, and focus school and program
9 allowance;

10 (2) Adjusted valuation means the assessed valuation of
11 taxable property of each local system in the state, adjusted
12 pursuant to the adjustment factors described in section 79-1016.
13 Adjusted valuation means the adjusted valuation for the property
14 tax year ending during the school fiscal year immediately preceding
15 the school fiscal year in which the aid based upon that value is
16 to be paid. For purposes of determining the local effort rate yield
17 pursuant to section 79-1015.01, adjusted valuation does not include
18 the value of any property which a court, by a final judgment from
19 which no appeal is taken, has declared to be nontaxable or exempt
20 from taxation;

21 (3) Allocated income tax funds means the amount of
22 assistance paid to a local system pursuant to section 79-1005.01 or
23 79-1005.02 as adjusted by the minimum levy adjustment pursuant to
24 section 79-1008.02;

25 (4) Average daily attendance of a student who resides on

1 Indian land means average daily attendance of a student who resides
2 on Indian land from the most recent data available on November 1
3 preceding the school fiscal year in which aid is to be paid;

4 (5) Average daily membership means the average daily
5 membership for grades kindergarten through twelve attributable to
6 the local system, as provided in each district's annual statistical
7 summary, and includes the proportionate share of students enrolled
8 in a public school instructional program on less than a full-time
9 basis;

10 (6) Base fiscal year means the first school fiscal year
11 following the school fiscal year in which the reorganization or
12 unification occurred;

13 (7) Board means the school board of each school district;

14 (8) Categorical funds means funds limited to a specific
15 purpose by federal or state law, including, but not limited to,
16 Title I funds, Title VI funds, federal vocational education funds,
17 federal school lunch funds, Indian education funds, Head Start
18 funds, and funds from the Education Innovation Fund;

19 (9) Consolidate means to voluntarily reduce the number of
20 school districts providing education to a grade group and does not
21 include dissolution pursuant to section 79-498;

22 (10) Department means the State Department of Education;

23 (11) District means any Class I, II, III, IV, V, or VI
24 school district;

25 (12) Ensuing school fiscal year means the school fiscal

1 year following the current school fiscal year;

2 (13) Equalization aid means the amount of assistance
3 calculated to be paid to a local system pursuant to sections
4 79-1007.11 to 79-1007.23, 79-1008.01 to 79-1022, and 79-1022.02 and
5 section 8 of this act;

6 (14) Fall membership means the total membership in
7 kindergarten through grade twelve attributable to the local system
8 as reported on the fall school district membership reports for each
9 district pursuant to section 79-528;

10 (15) Fiscal year means the state fiscal year which is the
11 period from July 1 to the following June 30;

12 (16) Formula students means:

13 (a) For school fiscal years prior to school fiscal year
14 2008-09, (i) for state aid certified pursuant to section 79-1022,
15 the sum of fall membership from the school fiscal year immediately
16 preceding the school fiscal year in which the aid is to be paid,
17 multiplied by the average ratio of average daily membership to fall
18 membership for the second school fiscal year immediately preceding
19 the school fiscal year in which aid is to be paid and the prior
20 two school fiscal years, plus qualified early childhood education
21 fall membership plus tuitioned students from the school fiscal year
22 immediately preceding the school fiscal year in which the aid is
23 to be paid and (ii) for final calculation of state aid pursuant to
24 section 79-1065, the sum of average daily membership plus qualified
25 early childhood education average daily membership plus tuitioned

1 students from the school fiscal year immediately preceding the
2 school fiscal year in which the aid was paid; and

3 (b) For school fiscal year 2008-09 and each school fiscal
4 year thereafter, (i) for state aid certified pursuant to section
5 79-1022, the sum of the product of fall membership from the school
6 fiscal year immediately preceding the school fiscal year in which
7 the aid is to be paid multiplied by the average ratio of average
8 daily membership to fall membership for the second school fiscal
9 year immediately preceding the school fiscal year in which the aid
10 is to be paid and the prior two school fiscal years plus sixty
11 percent of the qualified early childhood education fall membership
12 plus tuitioned students from the school fiscal year immediately
13 preceding the school fiscal year in which aid is to be paid minus
14 the product of the number of students enrolled in kindergarten that
15 is not full-day kindergarten from the fall membership multiplied by
16 0.5 and (ii) for final calculation of state aid pursuant to section
17 79-1065, the sum of average daily membership plus sixty percent of
18 the qualified early childhood education average daily membership
19 plus tuitioned students minus the product of the number of students
20 enrolled in kindergarten that is not full-day kindergarten from the
21 average daily membership multiplied by 0.5 from the school fiscal
22 year immediately preceding the school fiscal year in which aid was
23 paid;

24 (17) Free lunch and free milk student means a student
25 who qualified for free lunches or free milk from the most recent

1 data available on November 1 of the school fiscal year immediately
2 preceding the school fiscal year in which aid is to be paid;

3 (18) Full-day kindergarten means kindergarten offered by
4 a district for at least one thousand thirty-two instructional
5 hours;

6 (19) General fund budget of expenditures means the total
7 budget of disbursements and transfers for general fund purposes as
8 certified in the budget statement adopted pursuant to the Nebraska
9 Budget Act, except that for purposes of the limitation imposed in
10 section 79-1023 and the calculation pursuant to subdivision (2) of
11 section 79-1027.01, the general fund budget of expenditures does
12 not include any special grant funds, exclusive of local matching
13 funds, received by a district;

14 (20) General fund expenditures means all expenditures
15 from the general fund;

16 (21) General fund operating expenditures means:

17 (a) For state aid calculated for school fiscal years
18 prior to school fiscal year 2008-09, the total general fund
19 expenditures minus categorical funds, tuition paid, transportation
20 fees paid to other districts, adult education, summer school,
21 community services, redemption of the principal portion of general
22 fund debt service, retirement incentive plans, staff development
23 assistance, and transfers from other funds into the general fund
24 for the second school fiscal year immediately preceding the school
25 fiscal year in which aid is to be paid as reported on the annual

1 financial report prior to December 1 of the school fiscal year
2 immediately preceding the school fiscal year in which aid is to be
3 paid;

4 (b) For state aid calculated for school fiscal year
5 2008-09, as reported for the second school fiscal year immediately
6 preceding the school fiscal year in which aid is to be paid
7 on the annual financial report submitted prior to December
8 1 of the school fiscal year immediately preceding the school
9 fiscal year in which aid is to be paid, the total general
10 fund expenditures minus (i) the amount of all receipts to
11 the general fund, to the extent that such receipts are not
12 included in local system formula resources, from early childhood
13 education tuition, summer school tuition, educational entities as
14 defined in section 79-1201.01 for providing distance education
15 courses through the Educational Service Unit Coordinating Council
16 to such educational entities, private foundations, individuals,
17 associations, charitable organizations, the textbook loan program
18 authorized by section 79-734, and federal impact aid, (ii)
19 the amount of expenditures for categorical funds, tuition paid,
20 transportation fees paid to other districts, adult education,
21 community services, redemption of the principal portion of general
22 fund debt service, retirement incentive plans authorized by section
23 79-855, and staff development assistance authorized by section
24 79-856, and (iii) the amount of any transfers from the general fund
25 to any bond fund and transfers from other funds into the general

1 fund;

2 (c) For state aid calculated for school fiscal year
3 2009-10, as reported on the annual financial report for the second
4 school fiscal year immediately preceding the school fiscal year
5 in which aid is to be paid, the total general fund expenditures
6 minus (i) the amount of all receipts to the general fund, to the
7 extent that such receipts are not included in local system formula
8 resources, from early childhood education tuition, summer school
9 tuition, educational entities as defined in section 79-1201.01
10 for providing distance education courses through the Educational
11 Service Unit Coordinating Council to such educational entities,
12 private foundations, individuals, associations, charitable
13 organizations, the textbook loan program authorized by section
14 79-734, and federal impact aid, (ii) the amount of expenditures
15 for categorical funds, tuition paid, transportation fees paid to
16 other districts, adult education, community services, redemption
17 of the principal portion of general fund debt service, retirement
18 incentive plans authorized by section 79-855, and staff development
19 assistance authorized by section 79-856, (iii) the amount of any
20 transfers from the general fund to any bond fund and transfers from
21 other funds into the general fund, and (iv) any legal expenses in
22 excess of fifteen-hundredths of one percent of the formula need for
23 the school fiscal year in which the expenses occurred; and

24 (d) For state aid calculated for school fiscal year
25 2010-11 and each school fiscal year thereafter, as reported on

1 the annual financial report for the second school fiscal year
2 immediately preceding the school fiscal year in which aid is
3 to be paid, the total general fund expenditures minus (i) the
4 amount of all receipts to the general fund, to the extent that
5 such receipts are not included in local system formula resources,
6 from early childhood education tuition, summer school tuition,
7 educational entities as defined in section 79-1201.01 for providing
8 distance education courses through the Educational Service
9 Unit Coordinating Council to such educational entities, private
10 foundations, individuals, associations, charitable organizations,
11 real estate donated to the Board of Educational Lands and Funds
12 for the benefit of one or more school districts pursuant to
13 section 1 of this act, the textbook loan program authorized by
14 section 79-734, federal impact aid, and levy override elections
15 pursuant to section 77-3444, (ii) the amount of expenditures
16 for categorical funds, tuition paid, transportation fees paid to
17 other districts, adult education, community services, redemption
18 of the principal portion of general fund debt service, retirement
19 incentive plans authorized by section 79-855, and staff development
20 assistance authorized by section 79-856, (iii) the amount of any
21 transfers from the general fund to any bond fund and transfers
22 from other funds into the general fund, (iv) any legal expenses
23 in excess of fifteen-hundredths of one percent of the formula need
24 for the school fiscal year in which the expenses occurred, (v)
25 expenditures to pay for sums agreed to be paid by a school district

1 to certificated employees in exchange for a voluntary termination
2 occurring prior to July 1, 2009, and (vi) (A) expenditures in
3 school fiscal years 2009-10 through 2013-14 to pay for employer
4 contributions pursuant to subsection (2) of section 79-958 to the
5 School Retirement System of the State of Nebraska to the extent
6 that such expenditures exceed the employer contributions under
7 such subsection that would have been made at a contribution rate
8 of seven and thirty-five hundredths percent or (B) expenditures
9 in school fiscal years 2009-10 through 2013-14 to pay for school
10 district contributions pursuant to subdivision (1) (c) (i) of section
11 79-9,113 to the Class V School Employees Retirement System to
12 the extent that such expenditures exceed the school district
13 contributions under such subdivision that would have been made at a
14 contribution rate of seven and thirty-seven hundredths percent.

15 For purposes of this subdivision (21) of this section,
16 receipts from levy override elections shall equal ninety-nine
17 percent of the difference of the total general fund levy minus
18 a levy of one dollar and five cents per one hundred dollars of
19 taxable valuation multiplied by the assessed valuation for school
20 districts that have voted pursuant to section 77-3444 to override
21 the maximum levy provided pursuant to section 77-3442;

22 (22) High school district means a school district
23 providing instruction in at least grades nine through twelve;

24 (23) Income tax liability means the amount of the
25 reported income tax liability for resident individuals pursuant

1 to the Nebraska Revenue Act of 1967 less all nonrefundable credits
2 earned and refunds made;

3 (24) Income tax receipts means the amount of income tax
4 collected pursuant to the Nebraska Revenue Act of 1967 less all
5 nonrefundable credits earned and refunds made;

6 (25) Limited English proficiency students means (a) for
7 school fiscal years prior to school fiscal year 2009-10, the number
8 of students with limited English proficiency in a district from
9 the most recent data available on November 1 of the school fiscal
10 year preceding the school fiscal year in which aid is to be paid
11 and (b) for school fiscal year 2009-10 and each school fiscal year
12 thereafter, the number of students with limited English proficiency
13 in a district from the most recent data available on November 1 of
14 the school fiscal year preceding the school fiscal year in which
15 aid is to be paid plus the difference of such students with limited
16 English proficiency minus the average number of limited English
17 proficiency students for such district, prior to such addition,
18 for the three immediately preceding school fiscal years if such
19 difference is greater than zero;

20 (26) Local system means a learning community for purposes
21 of calculation of state aid for the second full school fiscal
22 year after becoming a learning community and each school fiscal
23 year thereafter, a unified system, a Class VI district and the
24 associated Class I districts, or a Class II, III, IV, or V
25 district and any affiliated Class I districts or portions of

1 Class I districts. The membership, expenditures, and resources of
2 Class I districts that are affiliated with multiple high school
3 districts will be attributed to local systems based on the percent
4 of the Class I valuation that is affiliated with each high school
5 district;

6 (27) Low-income child means (a) for school fiscal years
7 prior to 2008-09, a child under nineteen years of age living in
8 a household having an annual adjusted gross income of fifteen
9 thousand dollars or less for the second calendar year preceding
10 the beginning of the school fiscal year for which aid is being
11 calculated and (b) for school fiscal year 2008-09 and each school
12 fiscal year thereafter, a child under nineteen years of age living
13 in a household having an annual adjusted gross income for the
14 second calendar year preceding the beginning of the school fiscal
15 year for which aid is being calculated equal to or less than the
16 maximum household income that would allow a student from a family
17 of four people to be a free lunch and free milk student during the
18 school fiscal year immediately preceding the school fiscal year for
19 which aid is being calculated;

20 (28) Low-income students means the number of low-income
21 children within the district multiplied by the ratio of the formula
22 students in the district divided by the total children under
23 nineteen years of age residing in the district as derived from
24 income tax information;

25 (29) Most recently available complete data year means

1 the most recent single school fiscal year for which the annual
2 financial report, fall school district membership report, annual
3 statistical summary, Nebraska income tax liability by school
4 district for the calendar year in which the majority of the school
5 fiscal year falls, and adjusted valuation data are available;

6 (30) Poverty students means (a) for school fiscal years
7 prior to school fiscal year 2009-10, the number of low-income
8 students or the number of students who are free lunch and free milk
9 students in a district, whichever is greater, and (b) for school
10 fiscal year 2009-10 and each school fiscal year thereafter, the
11 number of low-income students or the number of students who are
12 free lunch and free milk students in a district plus the difference
13 of the number of low-income students or the number of students
14 who are free lunch and free milk students in a district, whichever
15 is greater, minus the average number of poverty students for
16 such district, prior to such addition, for the three immediately
17 preceding school fiscal years if such difference is greater than
18 zero;

19 (31) Qualified early childhood education average daily
20 membership means the product of the average daily membership for
21 school fiscal year 2006-07 and each school fiscal year thereafter
22 of students who will be eligible to attend kindergarten the
23 following school year and are enrolled in an early childhood
24 education program approved by the department pursuant to section
25 79-1103 for such school district for such school year multiplied by

1 the ratio of the actual instructional hours of the program divided
2 by one thousand thirty-two if: (a) The program is receiving a grant
3 pursuant to such section for the third year; (b) the program has
4 already received grants pursuant to such section for three years;
5 or (c) the program has been approved pursuant to subsection (5) of
6 section 79-1103 for such school year and the two preceding school
7 years, including any such students in portions of any of such
8 programs receiving an expansion grant;

9 (32) Qualified early childhood education fall membership
10 means the product of membership on the last Friday in September
11 2006 and each year thereafter of students who will be eligible
12 to attend kindergarten the following school year and are enrolled
13 in an early childhood education program approved by the department
14 pursuant to section 79-1103 for such school district for such
15 school year multiplied by the ratio of the planned instructional
16 hours of the program divided by one thousand thirty-two if: (a)
17 The program is receiving a grant pursuant to such section for the
18 third year; (b) the program has already received grants pursuant to
19 such section for three years; or (c) the program has been approved
20 pursuant to subsection (5) of section 79-1103 for such school year
21 and the two preceding school years, including any such students in
22 portions of any of such programs receiving an expansion grant;

23 (33) Regular route transportation means the
24 transportation of students on regularly scheduled daily routes to
25 and from the attendance center;

1 (34) Reorganized district means any district involved
2 in a consolidation and currently educating students following
3 consolidation;

4 (35) School year or school fiscal year means the fiscal
5 year of a school district as defined in section 79-1091;

6 (36) Sparse local system means a local system that is not
7 a very sparse local system but which meets the following criteria:

8 (a) (i) Less than two students per square mile in the
9 county in which each high school is located, based on the school
10 district census, (ii) less than one formula student per square
11 mile in the local system, and (iii) more than ten miles between
12 each high school attendance center and the next closest high school
13 attendance center on paved roads;

14 (b) (i) Less than one and one-half formula students per
15 square mile in the local system and (ii) more than fifteen miles
16 between each high school attendance center and the next closest
17 high school attendance center on paved roads;

18 (c) (i) Less than one and one-half formula students per
19 square mile in the local system and (ii) more than two hundred
20 seventy-five square miles in the local system; or

21 (d) (i) Less than two formula students per square mile in
22 the local system and (ii) the local system includes an area equal
23 to ninety-five percent or more of the square miles in the largest
24 county in which a high school attendance center is located in the
25 local system;

1 (37) Special education means specially designed
2 kindergarten through grade twelve instruction pursuant to section
3 79-1125, and includes special education transportation;

4 (38) Special grant funds means the budgeted receipts for
5 grants, including, but not limited to, Title I funds, Title VI
6 funds, funds from the Education Innovation Fund, reimbursements
7 for wards of the court, short-term borrowings including, but
8 not limited to, registered warrants and tax anticipation notes,
9 interfund loans, insurance settlements, and reimbursements to
10 county government for previous overpayment. The state board shall
11 approve a listing of grants that qualify as special grant funds;

12 (39) State aid means the amount of assistance paid to a
13 district pursuant to the Tax Equity and Educational Opportunities
14 Support Act;

15 (40) State board means the State Board of Education;

16 (41) State support means all funds provided to districts
17 by the State of Nebraska for the general fund support of elementary
18 and secondary education;

19 (42) Statewide average basic funding per formula student
20 means the statewide total basic funding for all districts divided
21 by the statewide total formula students for all districts;

22 (43) Statewide average general fund operating
23 expenditures per formula student means the statewide total
24 general fund operating expenditures for all districts divided by
25 the statewide total formula students for all districts;

1 (44) Teacher has the definition found in section 79-101;

2 (45) Temporary aid adjustment factor means (a) for school
3 fiscal years before school fiscal year 2007-08, one and one-fourth
4 percent of the sum of the local system's transportation allowance,
5 the local system's special receipts allowance, and the product
6 of the local system's adjusted formula students multiplied by
7 the average formula cost per student in the local system's
8 cost grouping and (b) for school fiscal year 2007-08, one and
9 one-fourth percent of the sum of the local system's transportation
10 allowance, special receipts allowance, and distance education and
11 telecommunications allowance and the product of the local system's
12 adjusted formula students multiplied by the average formula cost
13 per student in the local system's cost grouping;

14 (46) Tuitioned students means students in kindergarten
15 through grade twelve of the district whose tuition is paid by the
16 district to some other district or education agency; and

17 (47) Very sparse local system means a local system that
18 has:

19 (a)(i) Less than one-half student per square mile in
20 each county in which each high school attendance center is located
21 based on the school district census, (ii) less than one formula
22 student per square mile in the local system, and (iii) more than
23 fifteen miles between the high school attendance center and the
24 next closest high school attendance center on paved roads; or

25 (b)(i) More than four hundred fifty square miles in the

1 local system, (ii) less than one-half student per square mile in
2 the local system, and (iii) more than fifteen miles between each
3 high school attendance center and the next closest high school
4 attendance center on paved roads.

5 Sec. 3. Section 79-1018.01, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 79-1018.01 Except as otherwise provided in this section,
8 local system formula resources include other actual receipts
9 available for the funding of general fund operating expenditures
10 as determined by the department for the second school fiscal
11 year immediately preceding the school fiscal year in which aid
12 is to be paid. Receipts from the Community Improvements Cash Fund
13 and receipts acquired pursuant to the Low-Level Radioactive Waste
14 Disposal Act shall not be included. Other actual receipts include:

15 (1) Public power district sales tax revenue;

16 (2) Fines and license fees;

17 (3) Tuition receipts from individuals, other districts,
18 or any other source except receipts derived from adult education,
19 receipts derived from summer school tuition, receipts derived from
20 early childhood education tuition, and receipts from educational
21 entities as defined in section 79-1201.01 for providing distance
22 education courses through the Distance Education Council until July
23 1, 2008, and the Educational Service Unit Coordinating Council on
24 and after July 1, 2008, to such educational entities;

25 (4) Transportation receipts;

1 (5) Interest on investments;

2 (6) Other miscellaneous noncategorical local receipts,
3 not including receipts from private foundations, individuals,
4 associations, ~~or~~ charitable organizations, or real estate donated
5 to the Board of Educational Lands and Funds for the benefit of one
6 or more school districts pursuant to section 1 of this act;

7 (7) Special education receipts;

8 (8) Special education receipts and non-special education
9 receipts from the state for wards of the court and wards of the
10 state;

11 (9) All receipts from the temporary school fund.
12 Beginning with the calculation of aid for school fiscal year
13 2002-03 and each school fiscal year thereafter, receipts from
14 the temporary school fund shall only include receipts pursuant
15 to section 79-1035 and the receipt of funds pursuant to section
16 79-1036 for property leased for a public purpose as set forth in
17 subdivision (1)(a) of section 77-202;

18 (10) Motor vehicle tax receipts received on or after
19 January 1, 1998;

20 (11) Pro rata motor vehicle license fee receipts;

21 (12) Other miscellaneous state receipts excluding revenue
22 from the textbook loan program authorized by section 79-734;

23 (13) Impact aid entitlements for the school fiscal year
24 which have actually been received by the district to the extent
25 allowed by federal law;

1 (14) All other noncategorical federal receipts;

2 (15) All receipts pursuant to the enrollment option
3 program under sections 79-232 to 79-246;

4 (16) Receipts under the federal Medicare Catastrophic
5 Coverage Act of 1988, as such act existed on May 8, 2001, as
6 authorized pursuant to sections 43-2510 and 43-2511 but only to the
7 extent of the amount the local system would have otherwise received
8 pursuant to the Special Education Act; and

9 (17) Receipts for accelerated or differentiated
10 curriculum programs pursuant to sections 79-1106 to 79-1108.03.

11 Sec. 4. Original section 79-1018.01, Reissue Revised
12 Statutes of Nebraska, and section 79-1003, Revised Statutes
13 Supplement, 2009, as amended by section 3, Legislative Bill 5,
14 One Hundred First Legislature, First Special Session, 2009, are
15 repealed.

16 Sec. 5. Since an emergency exists, this act takes effect
17 when passed and approved according to law.